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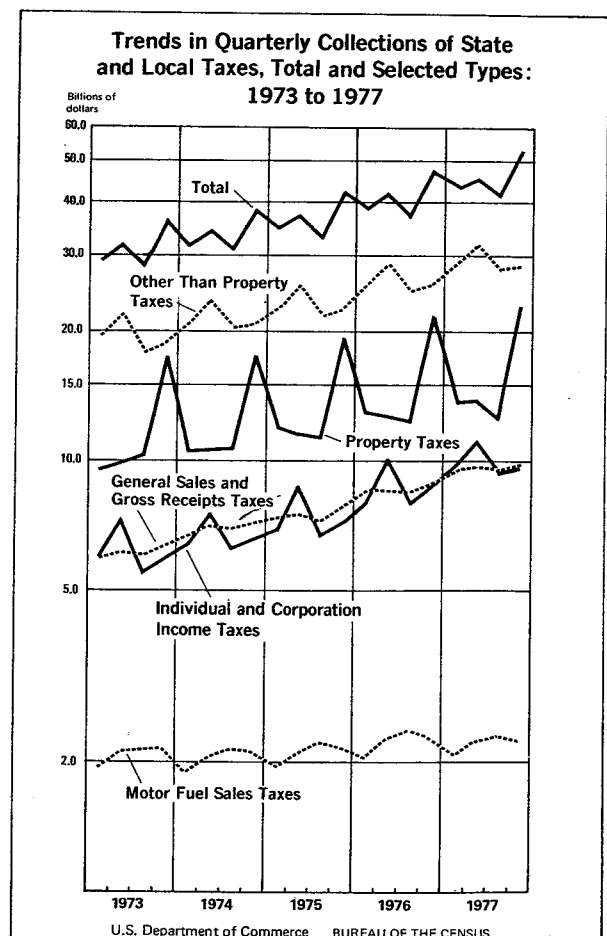
Taxes collected by State and local governments in the United States totaled \$182.9 billion during the 12 months ended with December 1977. This was an increase in total taxes of \$17.8 billion, or 10.8 percent, in comparison with the year ending with December 1976. State taxes rose \$11.8 billion (12.5 percent) in this period and locally imposed taxes were up \$6.0 billion (8.5 percent). Following is a summary by type of tax:

Type of tax	Amount (in millions of dollars) 12 months ended with December		Per cent increase
	1977	1976	
Total.....	182,903	165,144	10.8
Property.....	64,177	59,584	7.7
Other than property.....	118,726	105,560	12.5
General sales and gross receipts.....	38,798	34,293	13.1
Motor fuel sales.....	9,381	8,966	4.6
Tobacco product sales..	3,684	3,597	2.4
Alcoholic beverage sales.....	2,308	2,235	3.3
Individual income.....	30,907	26,751	15.5
Corporation net income.	9,709	8,025	21.0
Motor vehicle and operators' licenses...	4,958	4,752	4.3
All other.....	18,981	16,941	12.0

During the fourth quarter of calendar 1977 collections of State and local taxes amounted to \$52.5 billion. As compared with the corresponding quarter of 1976, this is a rise of \$4.8 billion, or 10.2 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1973.

Trends and seasonal variations in State and local tax revenue may be influenced by numerous factors, including changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections (e.g., the adoption or revision of withholding or installment provisions). Such factors are likely to deserve special attention in the interpretation of significant changes



in individual State collections for particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in the reports cited in footnote 1. A major portion of the residual heading "All other taxes," includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1977 and State Government Finances in 1976. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1975-76.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 1. The remaining 3 percent (making up 5 percent of the local government total, and representing about one-quarter of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

Data are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1975, as shown in table 1, are estimates based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 85 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Fourth Quarter of 1977 and Prior Periods
(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax									
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other	
QUARTERS													
1977:													
4th quarter.....	52,514	25,642	26,872	23,687	9,925	2,404	925	601	7,893	1,923	928	4,228	
3d quarter.....	41,167	25,244	15,923	12,687	9,638	2,460	955	576	7,651	1,964	950	4,286	
2d quarter.....	46,038	29,321	16,717	13,955	9,730	2,342	945	595	8,076	3,272	1,405	5,718	
1st quarter.....	43,184	26,035	17,149	13,848	9,505	2,175	859	536	7,287	2,550	1,675	4,749	
1976:													
4th quarter.....	47,674	22,962	24,712	21,762	8,803	2,276	883	576	7,161	1,602	838	3,773	
3d quarter.....	37,212	22,046	15,166	12,263	8,426	2,373	928	541	6,319	1,597	946	3,819	
2d quarter.....	41,587	26,498	15,089	12,672	8,547	2,265	926	576	7,309	2,769	1,246	5,277	
1st quarter.....	38,671	22,968	15,703	12,887	8,517	2,052	860	542	5,962	2,057	1,722	4,072	
1975:													
4th quarter.....	42,088	20,146	21,942	19,435	7,808	2,167	886	548	5,915	1,293	754	3,282	
3d quarter.....	33,131	19,288	13,843	11,338	7,272	2,226	913	521	5,529	1,173	874	3,285	
2d quarter.....	37,050	23,096	13,954	11,504	7,529	2,101	890	565	6,187	2,508	1,062	4,704	
1st quarter.....	34,726	20,334	14,392	12,013	7,424	1,950	785	521	5,144	1,774	1,579	3,536	
1974:													
4th quarter.....	38,508	18,547	19,961	17,585	7,206	2,118	842	518	5,328	1,268	709	2,934	
3d quarter.....	31,091	18,068	13,023	10,690	6,916	2,148	838	491	5,044	1,209	817	2,938	
2d quarter.....	34,286	21,464	12,822	10,572	7,127	2,061	874	554	5,375	2,167	1,050	4,506	
1st quarter.....	31,453	19,283	12,170	10,496	6,712	1,878	812	523	4,876	1,505	1,555	3,096	
1973:													
4th quarter.....	36,253	17,060	19,193	17,461	6,401	2,145	824	486	4,856	1,083	673	2,324	
3d quarter.....	28,191	16,159	12,032	10,307	6,027	2,150	813	452	4,500	1,017	655	2,270	
2d quarter.....	31,881	20,252	11,629	9,915	6,175	2,121	856	519	5,341	2,025	1,092	3,837	
1st quarter.....	29,123	17,933	11,190	9,561	5,974	1,931	805	492	4,505	1,421	1,483	2,951	
12 MONTHS ENDING													
December 1977.....	182,903	106,242	76,661	64,177	38,798	9,381	3,684	2,308	30,907	9,709	4,958	18,981	
September 1977.....	178,063	103,562	74,501	62,252	37,676	9,253	3,642	2,283	30,175	9,388	4,868	18,526	
June 1977.....	174,108	100,364	73,744	61,828	36,464	9,166	3,615	2,248	28,843	9,021	4,864	18,059	
March 1977.....	169,657	97,541	72,116	60,545	35,281	9,089	3,596	2,229	28,076	8,518	4,705	17,618	
December 1976.....	165,144	94,474	70,670	59,584	34,293	8,966	3,597	2,235	26,751	8,025	4,752	16,941	
September 1976.....	159,558	91,658	67,900	57,257	33,298	8,857	3,600	2,207	25,505	7,716	4,668	16,450	
June 1976.....	155,477	88,900	66,577	56,332	32,144	8,710	3,585	2,187	24,715	7,293	4,596	15,916	
March 1976.....	150,940	85,498	65,442	55,164	31,126	8,546	3,549	2,176	23,593	7,031	4,412	15,343	
December 1975.....	146,995	82,864	64,131	54,290	30,033	8,444	3,474	2,155	22,775	6,748	4,269	14,807	
September 1975.....	143,415	81,265	62,150	52,440	29,431	8,395	3,430	2,125	22,188	6,723	4,224	14,459	
June 1975.....	141,375	80,045	61,330	51,792	29,075	8,317	3,355	2,095	21,703	6,759	4,167	14,112	
March 1975.....	138,611	78,413	60,198	50,860	28,673	8,277	3,339	2,084	20,891	6,418	4,155	13,914	
December 1974.....	135,338	77,362	57,976	49,343	27,961	8,205	3,366	2,086	20,623	6,149	4,131	13,474	
September 1974.....	133,083	75,875	57,208	49,219	27,156	8,232	3,348	2,054	20,151	5,964	4,095	12,864	
June 1974.....	130,183	73,966	56,217	48,836	26,267	8,234	3,323	2,015	19,607	5,772	3,933	12,196	
March 1974.....	127,778	72,754	55,024	48,179	25,315	8,294	3,305	1,980	19,574	5,630	3,975	11,527	
December 1973.....	125,448	71,404	54,044	47,244	24,577	8,347	3,298	1,949	19,202	5,546	3,903	11,382	
September 1973.....	121,737	69,170	52,567	45,939	23,658	8,157	3,253	1,923	18,380	5,368	3,831	11,228	
June 1973.....	119,514	67,689	51,825	45,302	22,884	8,044	3,253	1,899	17,977	5,208	3,812	11,135	
March 1973.....	117,172	66,217	50,955	44,489	22,219	7,795	3,210	1,870	18,038	4,901	3,703	10,947	

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1975-76. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussions of "Sources of Data and Limitations."

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1977
and Prior Periods

(Dollar amounts in millions)

Area	Area popu- lation, 1975 ¹	Collections, 12 months ended December			Area	Area popu- lation, 1975 ¹	Collections, 12 months ended December		
		1977	1976	Percent change			1977	1976	Percent change
ALABAMA					IOWA				
Jefferson County.....	646,200	73.7	73.1	0.8	Polk County.....	299,500	108.0	101.5	6.4
Mobile County.....	333,800	26.8	26.0	3.1	KANSAS				
ARIZONA					Sedgwick County.....	343,100	110.8	94.4	17.4
Maricopa County.....	1,217,500	381.2	321.2	18.7	KENTUCKY				
Pima County.....	441,200	150.9	140.1	7.7	Jefferson County.....	700,700	120.9	123.5	-2.2
ARKANSAS					LOUISIANA				
Pulaski County.....	324,200	51.4	46.7	10.1	East Baton Rouge Parish.....	311,400	33.0	33.0	-
CALIFORNIA					Jefferson Parish.....	395,500	41.7	47.5	-12.3
Alameda County.....	1,088,700	557.0	543.5	2.5	Orleans Parish.....	564,300	55.1	48.2	14.3
Contra Costa County.....	584,200	380.3	335.7	13.3	MARYLAND				
Fresno County.....	445,600	195.6	177.6	10.1	Anne Arundel County.....	336,600	62.5	65.7	-4.9
Kern County.....	343,700	207.8	196.8	5.6	Baltimore city.....	851,500	225.2	205.7	9.5
Los Angeles County.....	6,944,900	3,542.9	3,317.9	6.8	Baltimore County.....	635,300	160.9	149.8	7.4
Monterey County.....	265,900	118.5	107.0	10.7	Montgomery County.....	564,000	259.7	242.9	6.9
Orange County.....	1,710,200	770.1	714.5	7.8	Prince Georges County.....	678,400	214.0	166.0	*28.9
Riverside County.....	526,600	233.9	204.6	14.3	MASSACHUSETTS				
Sacramento County.....	688,000	258.1	234.3	10.2	Bristol County.....	463,800	171.9	146.6	17.3
San Bernardino County.....	696,800	298.3	269.4	10.7	Essex County.....	631,200	325.7	273.9	18.9
San Diego County.....	1,587,500	612.4	550.4	11.3	Hampden County.....	463,800	183.3	163.1	12.4
San Francisco County.....	668,800	395.9	371.9	6.5	Middlesex County.....	1,399,000	719.0	676.3	6.3
San Joaquin County.....	299,400	129.5	106.2	21.9	Norfolk County.....	620,000	313.4	264.3	18.6
San Mateo County.....	573,000	307.3	277.4	10.8	Plymouth County.....	379,800	177.4	183.3	-3.3
Santa Barbara County.....	279,600	117.1	(NA)	(NA)	Suffolk County.....	722,800	489.9	426.1	15.0
Santa Clara County.....	1,173,400	596.8	543.1	9.9	Worcester County.....	648,100	240.9	211.5	13.9
Ventura County.....	438,100	226.1	185.7	21.8	MICHIGAN				
COLORADO					Genesee County.....	450,400	162.4	146.5	10.9
Denver County.....	489,000	166.8	160.7	3.8	Ingham County.....	270,900	96.1	102.5	-6.3
El Paso County.....	286,100	63.2	60.5	4.5	Kent County.....	427,100	113.9	117.4	-3.0
Jefferson County.....	304,700	103.0	80.9	27.3	Macomb County.....	669,600	255.9	246.9	3.6
CONNECTICUT					Oakland County.....	967,500	425.0	421.7	0.8
Fairfield County.....	793,900	400.8	363.2	10.4	Washtenaw County.....	256,400	114.2	109.0	4.8
Hartford County.....	822,900	360.4	333.9	7.9	Wayne County.....	2,536,700	808.7	849.7	-4.9
New Haven County.....	760,900	306.0	287.2	6.5	MINNESOTA				
DELAWARE					Hennepin County.....	925,800	439.4	403.3	9.0
New Castle County.....	399,000	70.0	65.1	7.5	Ramsey County.....	457,500	172.6	154.9	11.4
DISTRICT OF COLUMBIA					MISSOURI				
Washington, D.C.....	712,000	167.3	160.0	4.6	Jackson County.....	638,400	126.2	102.6	23.0
FLORIDA					St. Louis city.....	534,100	99.2	75.9	30.7
Broward County.....	862,500	238.6	269.9	-11.6	St. Louis County.....	963,900	314.4	300.9	4.5
Dade County.....	1,438,600	483.7	392.7	23.2	NEBRASKA				
Duval County.....	570,500	104.3	87.7	18.9	Douglas County.....	411,000	149.6	136.2	9.8
Hillsborough County.....	586,000	117.8	173.9	*-32.3	NEVADA				
Orange County.....	412,300	108.2	85.9	26.0	Clark County.....	332,500	83.7	85.6	-2.3
Palm Beach County.....	460,100	197.1	157.8	24.9	NEW JERSEY				
Pinellas County.....	652,800	117.8	120.5	-2.3	Bergen County.....	871,900	462.7	442.2	4.6
Polk County.....	273,800	55.4	50.2	10.4	Burlington County.....	341,100	118.4	122.8	-3.6
GEORGIA					Camden County.....	477,000	195.3	193.0	1.2
De Kalb County.....	457,900	121.0	125.6	-3.7	Essex County.....	885,300	404.1	415.2	-2.7
Fulton County.....	584,200	246.7	237.4	3.9	Hudson County.....	582,800	233.1	227.0	2.7
HAWAII					Mercer County.....	320,500	139.1	137.0	1.5
Honolulu County.....	704,500	117.3	115.5	1.6	Middlesex County.....	589,600	283.4	288.0	-1.6
ILLINOIS					Monmouth County.....	486,700	225.5	237.9	-5.3
Cook County.....	5,365,400	1,816.3	1,776.1	2.3	Morris County.....	391,900	227.2	234.3	-3.1
Du Page County.....	542,500	241.3	215.0	12.2	Ocean County.....	296,800	138.7	138.6	0.1
Kane County.....	266,800	81.5	83.3	-2.2	Passaic County.....	452,700	169.0	168.6	0.2
Lake County.....	396,800	91.6	142.2	*-35.6	Union County.....	519,300	251.2	258.2	-2.8
St. Clair County.....	279,400	46.3	46.4	-	NEW MEXICO				
Will County.....	287,100	72.6	70.3	3.3	Bernalillo County.....	365,200	59.7	53.5	11.6
INDIANA					NEW YORK				
Allen County.....	290,600	72.7	78.7	-7.7	Albany County.....	288,900	102.0	92.1	10.7
Lake County.....	544,600	182.2	172.5	5.6	Erie County.....	1,091,500	535.2	475.3	12.6
Marion County.....	789,000	223.7	214.5	4.3					

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1977
and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1975 ¹	Collections, 12 months ended December			Area	Area popu- lation, 1975 ¹	Collections, 12 months ended December		
		1977	1976	Percent change			1977	1976	Percent change
NEW YORK--Continued					RHODE ISLAND				
Monroe County.....	708,400	333.8	264.7	26.1	Providence County.....	577,800	184.2	158.5	16.2
Nassau County.....	1,382,400	1,066.7	1,030.6	3.5	SOUTH CAROLINA				
New York City.....	7,567,800	3,238.4	3,007.2	7.7	Charleston County.....	262,900	49.6	35.5	39.7
Oneida County.....	266,200	93.0	74.5	24.8	Greenville County.....	265,700	54.2	46.3	17.1
Onondaga County.....	472,800	177.4	157.2	12.8	Richland County.....	251,400	44.5	35.0	27.1
Suffolk County.....	1,239,600	791.9	692.3	14.4	TENNESSEE				
Westchester County.....	877,000	609.5	595.6	2.3	Davidson County.....	451,000	86.6	85.2	1.6
NORTH CAROLINA					Hamilton County.....	265,700	61.9	52.0	19.0
Guilford County.....	300,500	66.4	49.7	*33.6	Knox County.....	295,100	48.7	53.3	-8.7
Mecklenburg County.....	375,000	97.9	119.0	*-17.8	Shelby County.....	744,900	168.3	153.9	9.4
Wake County.....	263,800	59.5	47.7	24.7	TEXAS				
OHIO					Bexar County.....	910,400	154.3	164.6	-6.3
Cuyahoga County.....	1,603,900	534.0	493.1	8.3	Dallas County.....	1,399,400	500.0	450.6	11.0
Franklin County.....	866,100	210.5	203.6	3.4	El Paso County.....	414,700	70.0	77.8	-10.1
Hamilton County.....	905,000	251.4	232.2	8.3	Harris County.....	1,963,600	703.7	624.0	12.8
Lorain County.....	268,700	94.1	83.3	13.0	Tarrant County.....	739,100	174.2	159.4	9.3
Lucas County.....	479,900	120.6	111.7	8.0	Travis County.....	359,400	92.9	83.4	11.4
Mahoning County.....	307,100	63.8	58.9	8.3	UTAH				
Montgomery County.....	588,000	157.0	152.6	2.9	Salt Lake County.....	514,000	125.3	116.3	7.7
Stark County.....	384,200	77.9	68.2	14.2	VIRGINIA				
Summit County.....	535,300	151.3	140.3	7.8	Fairfax County.....	514,200	186.0	196.8	-5.5
OKLAHOMA					Norfolk city.....	285,500	40.7	37.7	8.0
Oklahoma County.....	538,100	101.1	123.2	-18.0	WASHINGTON				
Tulsa County.....	417,200	89.8	96.0	-6.5	King County.....	1,149,200	347.6	247.7	*40.3
OREGON					Pierce County.....	409,800	100.0	79.9	25.2
Multnomah County.....	535,700	238.2	222.1	7.2	Snohomish County.....	262,500	61.4	48.9	25.6
PENNSYLVANIA					Spokane County.....	304,900	61.0	54.2	12.5
Allegheny County.....	1,517,300	349.6	371.0	-5.8	WISCONSIN				
Berks County.....	305,100	65.4	60.6	7.9	Dane County.....	309,900	104.6	113.4	-7.8
Bucks County.....	457,700	143.8	121.3	18.5	Milwaukee County.....	1,032,900	416.1	365.6	13.8
Chester County.....	291,600	74.3	64.6	15.0	Waukesha County.....	253,500	89.5	102.3	-12.6
Delaware County.....	586,700	182.2	178.8	1.9					
Erie County.....	271,700	92.5	85.1	8.7					
Lancaster County.....	341,300	47.9	42.4	13.0					
Lehigh County.....	265,300	68.4	55.8	22.6					
Luzerne County.....	346,100	40.0	36.7	9.0					
Montgomery County.....	630,500	226.2	211.0	7.2					
Philadelphia County.....	1,824,900	335.3	256.4	30.8					
Westmoreland County.....	376,900	57.9	50.4	14.9					
York County.....	285,600	45.6	39.0	16.9					

Note: For the areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources and limitations of data."

- Represents zero or rounds to zero.

NA Not available.

¹Population data are estimates from the Bureau of the Census, Current Population Reports.

*Reflects change in collection cycle.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1977 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	4th quarter 1977 (thousand dollars)	12-month periods			4th quarter 1977 (thousand dollars)	12-month periods		
		Year ended Dec. 1977 (thousand dollars)	Percent change from--			Year ended Dec. 1977 (thousand dollars)	Percent change from--	
			Year ended Sept. 1977	Year ended Dec. 1976			Year ended Sept. 1977	Year ended Dec. 1977
United States, total ²	25,642,204	106,242,169	2.6	12.4	8,389,649	32,668,847	3.0	12.9
Alabama.....	384,761	1,458,192	3.8	14.5	119,820	466,413	2.6	12.8
Alaska.....	89,497	771,217	3.8	29.7	(X)	(X)	(X)	(X)
Arizona.....	317,119	1,227,526	3.0	13.7	137,557	538,511	3.3	15.5
Arkansas.....	195,951	859,083	3.1	13.9	77,800	269,356	4.0	15.3
California.....	3,251,663	13,581,676	3.8	16.9	1,097,772	4,564,610	3.4	16.7
Colorado.....	307,149	1,162,437	3.8	16.0	101,247	374,068	4.7	16.8
Connecticut.....	356,162	1,468,339	3.8	6.2	162,350	615,728	3.3	-3.9
Delaware.....	89,662	413,958	1.9	4.9	(X)	(X)	(X)	(X)
Florida.....	809,892	3,432,327	3.6	12.3	381,390	1,499,801	4.4	13.4
Georgia.....	491,035	2,039,467	3.1	15.0	191,023	740,418	3.3	12.4
Hawaii.....	173,141	710,330	1.8	7.2	83,888	352,111	1.2	10.1
Idaho.....	91,304	380,465	2.9	9.7	29,675	110,957	3.4	14.8
Illinois.....	1,335,481	5,552,321	1.3	10.3	499,579	1,938,765	1.6	10.2
Indiana.....	566,813	2,310,728	3.8	15.1	230,666	1,069,494	-0.8	8.1
Iowa.....	286,524	1,347,699	2.3	10.2	96,015	361,553	2.3	3.6
Kansas.....	226,416	1,008,722	2.2	9.9	88,422	340,369	2.4	7.5
Kentucky.....	493,149	1,707,139	7.6	16.5	126,117	498,335	4.0	12.0
Louisiana.....	452,339	1,793,234	3.3	8.7	139,432	527,239	4.3	15.9
Maine.....	116,863	495,726	2.7	-1.4	46,983	178,775	2.7	10.8
Maryland.....	592,080	2,296,279	4.1	16.5	155,486	541,477	9.0	22.6
Massachusetts.....	842,689	3,152,777	1.2	4.4	126,068	478,346	0.7	6.3
Michigan.....	1,186,396	4,885,102	2.0	12.0	327,478	1,409,546	1.5	15.8
Minnesota.....	667,252	2,641,536	3.3	13.8	131,655	502,388	3.3	14.7
Mississippi.....	233,287	1,008,701	2.2	13.4	128,644	506,141	2.5	13.7
Missouri.....	412,321	1,700,684	3.4	12.4	171,461	647,945	4.4	14.7
Montana.....	71,471	326,162	2.2	10.2	(X)	(X)	(X)	(X)
Nebraska.....	161,643	668,827	4.8	25.7	62,657	227,328	6.4	29.9
Nevada.....	92,658	347,289	3.8	10.4	34,732	122,243	5.7	14.1
New Hampshire.....	51,714	209,291	2.1	9.8	(X)	(X)	(X)	(X)
New Jersey.....	732,141	3,191,654	-2.9	18.0	269,470	969,522	3.8	11.7
New Mexico.....	180,106	710,681	3.3	14.4	79,497	295,454	4.0	14.4
New York.....	2,713,496	10,962,332	1.1	6.0	599,579	2,366,872	2.0	8.8
North Carolina.....	600,320	2,469,362	0.3	9.8	145,426	544,954	2.6	9.9
North Dakota.....	57,896	295,959	-1.6	2.2	25,430	101,002	-5.6	-12.7
Ohio.....	894,084	3,853,106	3.2	14.3	338,777	1,234,461	4.0	15.1
Oklahoma.....	264,123	1,220,900	-0.4	13.4	55,456	221,954	4.1	16.2
Oregon.....	256,088	1,039,897	4.0	16.9	(X)	(X)	(X)	(X)
Pennsylvania.....	1,209,456	5,832,215	2.6	10.1	427,053	1,638,779	3.8	11.7
Rhode Island.....	112,395	447,136	1.6	6.0	34,195	142,902	0.2	12.2
South Carolina.....	312,388	1,267,903	3.0	14.3	112,615	440,618	2.8	11.3
South Dakota.....	51,954	211,857	2.4	8.2	28,984	107,829	2.6	10.5
Tennessee.....	396,631	1,606,315	4.3	17.9	204,705	787,266	3.3	20.4
Texas.....	1,166,038	4,920,292	2.9	12.1	487,351	1,782,273	3.8	14.2
Utah.....	136,285	561,730	2.5	11.8	63,769	241,877	3.0	14.8
Vermont.....	57,099	245,333	2.4	11.1	8,203	33,395	0.6	13.1
Virginia.....	577,328	2,211,281	3.8	14.5	120,124	457,698	3.1	12.5
Washington.....	602,222	2,250,561	4.1	17.4	317,447	1,219,875	2.1	16.7
West Virginia.....	218,630	946,356	2.3	10.9	111,377	459,544	2.4	9.8
Wisconsin.....	704,943	2,779,745	3.1	17.6	185,878	634,846	3.9	14.4
Wyoming.....	51,549	260,320	4.8	23.0	26,396	105,809	4.7	28.9
EXHIBIT: District of Columbia ²	199,433	904,228	(NA)	(NA)	39,831	147,652	4.7	17.3

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1977 and Prior Periods—Continued

State	Motor fuel sales				Tobacco product sales			
	4th quarter 1977 (thousand dollars)	12-month periods			4th quarter 1977 (thousand dollars)	12-month periods		
		Year ended Dec. 1977 (thousand dollars)	Percent change from--			Year ended Dec. 1977 (thousand dollars)	Percent change from--	
			Year ended Sept. 1977	Year ended Dec. 1976			Year ended Sept. 1977	Year ended Dec. 1976
United States, total ²	2,387,459	9,285,358	1.1	4.4	894,891	3,564,680	1.2	2.5
Alabama.....	43,038	167,742	1.4	4.3	13,073	50,408	1.8	4.3
Alaska.....	6,043	22,493	14.5	7.3	1,278	4,608	0.2	-2.1
Arizona.....	28,924	115,860	2.1	6.6	8,678	35,438	-0.4	-0.4
Arkansas.....	29,965	121,485	0.5	3.4	11,622	46,442	1.5	6.5
California.....	215,432	834,733	1.4	5.2	57,533	265,534	-0.6	-1.2
Colorado.....	24,395	103,739	0.8	5.3	11,995	41,055	10.3	25.3
Connecticut.....	40,598	161,009	0.8	7.6	18,904	75,622	0.7	2.9
Delaware.....	8,839	32,735	5.1	17.8	3,183	12,537	1.7	0.8
Florida.....	94,703	394,023	1.3	4.2	54,999	207,718	5.1	12.4
Georgia.....	63,001	251,598	1.4	4.3	19,044	75,382	0.3	1.6
Hawaii.....	8,264	33,312	1.0	5.0	2,642	10,437	1.4	6.8
Idaho.....	12,797	46,110	0.5	5.2	1,953	8,076	-	1.9
Illinois.....	107,613	410,277	0.8	2.2	46,484	181,197	1.4	0.3
Indiana.....	68,962	266,524	1.2	3.7	28,430	66,297	31.1	29.9
Iowa.....	35,252	135,499	1.2	5.7	11,469	46,550	0.1	2.0
Kansas.....	31,619	125,470	4.0	16.6	7,710	32,281	0.2	2.2
Kentucky.....	48,150	186,958	1.3	3.2	5,019	21,986	-0.2	1.0
Louisiana.....	45,202	178,864	1.5	5.3	14,670	58,029	1.1	3.1
Maine.....	13,997	55,821	0.5	3.0	5,913	24,344	-0.1	0.9
Maryland.....	49,457	193,882	1.5	4.4	13,035	53,807	-0.2	-1.4
Massachusetts.....	53,049	202,171	-5.0	-11.2	35,240	142,895	-0.1	-6.8
Michigan.....	104,759	428,008	-0.5	2.9	32,379	138,161	-1.5	-0.4
Minnesota.....	52,891	202,706	1.6	5.1	21,070	84,592	0.5	0.4
Mississippi.....	28,932	136,071	1.1	9.3	7,795	30,754	3.0	3.3
Missouri.....	57,179	213,320	4.2	8.0	14,803	60,105	0.9	2.1
Montana.....	10,398	45,928	-1.3	7.7	2,616	11,496	-1.5	1.3
Nebraska.....	25,413	92,162	3.2	6.2	5,527	22,658	1.7	2.8
Nevada.....	7,781	30,414	1.9	7.5	2,685	11,130	-1.0	-1.1
New Hampshire.....	11,859	42,118	3.8	9.7	6,410	26,683	-1.4	0.1
New Jersey.....	76,934	297,855	0.4	3.5	40,923	170,614	0.1	3.1
New Mexico.....	16,874	67,027	2.2	6.2	3,075	13,554	-2.4	-1.4
New York.....	123,582	495,909	-0.1	-1.2	83,725	335,185	-0.2	0.5
North Carolina.....	75,660	296,773	1.1	3.9	4,749	19,777	-1.2	-5.5
North Dakota.....	9,537	31,090	5.5	4.8	2,107	8,658	-0.5	0.2
Ohio.....	103,946	403,212	0.8	5.1	50,057	200,492	0.7	2.8
Oklahoma.....	31,688	127,261	1.1	5.0	13,421	53,639	1.8	4.5
Oregon.....	24,214	93,578	0.7	4.9	7,793	33,856	5.0	10.4
Pennsylvania.....	133,096	518,977	2.5	6.0	62,290	250,922	0.4	2.4
Rhode Island.....	11,194	41,149	3.1	2.9	5,905	24,001	-0.8	-1.8
South Carolina.....	39,855	151,039	4.0	9.2	6,737	25,998	4.0	11.1
South Dakota.....	10,487	37,198	1.4	4.9	2,240	9,262	0.3	0.6
Tennessee.....	49,131	196,381	1.0	3.1	16,722	68,941	0.3	3.5
Texas.....	130,412	460,147	5.4	5.7	75,198	292,051	1.2	3.3
Utah.....	14,012	56,135	-0.3	5.7	1,903	7,793	0.3	3.4
Vermont.....	6,627	23,392	2.3	2.7	2,480	9,381	0.7	-4.2
Virginia.....	69,949	272,831	1.6	5.3	4,636	18,216	1.6	2.3
Washington.....	59,229	207,757	5.6	17.7	15,329	58,851	-0.2	1.5
West Virginia.....	21,473	84,722	-0.1	5.8	6,987	28,269	0.7	3.3
Wisconsin.....	44,322	173,963	0.8	4.3	21,194	84,187	0.3	0.2
Wyoming.....	6,725	27,930	1.0	5.2	1,261	4,811	1.6	4.0
EXHIBIT: District of Columbia ²	5,459	22,627	-0.7	-2.5	2,423	11,668	(NA)	(NA)

See footnotes at end of table.

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1977 and Prior Periods—Continued

State	Alcoholic beverage sales				Individual income			
	4th quarter 1977 (thousand dollars)	12-month periods			4th quarter 1977 (thousand dollars)	12-month periods		
		Year ended Dec. 1977 (thousand dollars)	Percent change from--			Year ended Dec. 1977 (thousand dollars)	Percent change from--	
			Year ended Sept. 1977	Year ended Dec. 1976			Year ended Sept. 1977	Year ended Dec. 1976
United States, total ²	572,989	2,194,092	1.4	3.6	6,968,767	27,187,087	2.5	16.7
Alabama.....	19,045	70,409	-1.2	0.4	81,172	277,330	5.9	18.2
Alaska.....	1,940	7,957	-1.7	0.7	42,221	185,098	-9.0	4.7
Arizona.....	4,906	18,458	2.5	5.0	46,474	204,691	3.2	17.4
Arkansas.....	4,700	18,840	-0.5	4.0	42,910	187,457	4.9	21.2
California.....	35,582	129,460	1.3	1.1	987,933	3,989,000	4.6	22.7
Colorado.....	5,075	20,030	-1.6	9.7	111,890	398,885	4.3	16.5
Connecticut.....	6,487	24,899	1.7	3.1	10,905	65,406	9.2	32.6
Delaware.....	1,336	4,398	-0.5	-1.2	43,213	179,540	3.2	16.3
Florida.....	57,909	209,720	7.1	13.9	(X)	(X)	(X)	(X)
Georgia.....	21,836	81,993	4.2	5.8	148,305	546,523	4.9	20.9
Hawaii.....	4,638	17,268	7.6	12.6	56,694	212,284	2.8	10.3
Idaho.....	1,639	6,831	1.2	12.8	30,547	122,885	3.5	13.1
Illinois.....	20,189	76,635	0.5	-1.1	345,068	1,456,523	-0.5	10.0
Indiana.....	9,167	30,244	4.4	13.3	120,121	513,084	3.0	20.4
Iowa.....	3,906	13,908	² -6.6	² -12.3	108,665	480,118	3.9	17.0
Kansas.....	5,805	20,711	7.8	22.2	45,688	220,156	2.7	0.6
Kentucky.....	4,004	15,001	-0.3	0.8	100,376	353,761	2.8	13.4
Louisiana.....	11,950	46,366	1.2	3.7	38,582	146,433	4.0	14.6
Maine.....	6,542	24,771	1.1	4.5	21,095	85,527	5.6	42.4
Maryland.....	7,247	28,191	-0.2	1.5	242,118	856,398	3.9	11.7
Massachusetts.....	21,180	77,737	0.5	0.1	369,041	1,331,625	2.9	4.2
Michigan.....	17,310	80,292	0.3	1.8	397,914	1,437,531	0.8	16.3
Minnesota.....	17,432	55,968	9.3	6.9	291,604	1,031,079	4.1	14.6
Mississippi.....	2,349	24,609	⁴ -12.5	⁴ -6.4	29,383	141,891	6.9	25.6
Missouri.....	6,651	23,328	-0.2	1.2	107,251	421,876	4.2	15.1
Montana.....	2,997	9,751	14.6	19.9	27,077	118,681	3.2	13.9
Nebraska.....	3,109	11,071	4.1	7.3	40,441	185,072	3.5	44.9
Nevada.....	2,925	10,699	-0.5	6.3	(X)	(X)	(X)	(X)
New Hampshire.....	994	4,120	1.2	2.2	177	7,264	1.7	17.7
New Jersey.....	16,841	53,226	-2.4	-10.6	179,456	764,863	-15.6	90.6
New Mexico.....	2,111	7,127	6.1	6.2	14,744	74,891	-3.4	15.6
New York.....	38,504	150,129	0.3	-0.5	1,216,254	4,673,537	2.5	10.3
North Carolina.....	22,446	89,535	1.4	4.7	228,661	793,884	-3.2	8.9
North Dakota.....	1,614	6,131	-0.6	-0.4	2,283	57,429	0.6	20.8
Ohio.....	17,123	71,343	-1.7	1.0	162,642	676,717	4.8	23.1
Oklahoma.....	9,124	36,088	1.9	18.6	51,983	239,739	4.6	16.7
Oregon.....	1,815	6,548	6.5	11.8	164,435	612,651	5.1	19.6
Pennsylvania.....	26,207	105,196	-1.0	0.2	279,802	1,234,683	2.5	11.4
Rhode Island.....	2,429	7,469	3.3	-0.2	28,723	107,166	2.1	-2.3
South Carolina.....	18,777	76,664	1.4	6.9	101,433	325,058	6.0	19.6
South Dakota.....	1,974	7,478	4.0	9.5	(X)	(X)	(X)	(X)
Tennessee.....	10,900	43,114	0.9	5.1	910	22,122	0.6	-1.4
Texas.....	39,439	151,898	-0.5	8.2	(X)	(X)	(X)	(X)
Utah.....	1,213	5,275	6.7	17.7	45,345	172,003	4.7	12.0
Vermont.....	3,204	11,959	-1.0	-1.1	18,655	76,125	4.6	21.4
Virginia.....	16,365	66,750	1.9	14.6	248,534	811,477	7.3	21.9
Washington.....	17,874	70,104	1.8	5.6	(X)	(X)	(X)	(X)
West Virginia.....	4,994	21,410	0.7	-0.1	44,229	178,822	3.7	17.8
Wisconsin.....	10,676	41,518	1.2	8.3	293,813	1,209,802	3.4	18.7
Wyoming.....	509	1,465	3.9	³ 31.0	(X)	(X)	(X)	(X)
EXHIBIT: District of Columbia ²	2,754	10,609	(NA)	(NA)	59,198	210,061	4.6	25.6

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1977 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' licenses			
	4th quarter 1977 (thousand dollars)	12-month periods			4th quarter 1977 (thousand dollars)	12-month periods		
		Year ended Dec. 1977 (thousand dollars)	Percent change from--			Year ended Dec. 1977 (thousand dollars)	Percent change from--	
			Year ended Sept. 1977	Year ended Dec. 1976			Year ended Sept. 1977	Year ended Dec. 1976
United States, total ²	1,922,862	9,709,389	3.4	21.0	847,912	4,642,436	1.9	4.0
Alabama.....	10,247	77,828	2.6	26.9	16,307	44,758	10.8	³ 57.8
Alaska.....	5,119	35,037	1.4	-2.5	1,124	8,210	-	-17.0
Arizona.....	10,644	55,284	2.5	23.9	15,377	53,878	4.4	10.9
Arkansas.....	10,577	72,126	2.9	24.5	8,996	46,511	1.0	2.5
California.....	393,845	1,842,886	5.6	30.2	82,564	360,418	0.3	³ -17.6
Colorado.....	18,478	85,064	4.4	26.7	6,655	43,713	0.3	7.0
Connecticut.....	40,953	189,813	0.8	26.1	19,925	75,550	5.0	6.6
Delaware.....	4,047	32,869	5.0	46.3	3,483	19,796	-2.2	2.7
Florida.....	48,612	211,472	4.0	15.8	52,800	228,543	4.7	10.2
Georgia.....	22,002	190,714	2.1	28.8	4,603	51,418	1.4	9.8
Hawaii.....	2,787	25,597	7.8	-5.2	-	87	-22.3	-36.5
Idaho.....	5,273	32,854	2.9	15.1	5,004	22,698	11.1	³ -14.2
Illinois.....	90,376	425,508	2.7	22.3	62,526	353,341	2.3	2.0
Indiana.....	75,287	151,913	³ 49.4	³ 139.2	6,403	89,123	2.0	2.8
Iowa.....	12,381	93,570	2.4	16.2	3,766	122,157	-0.1	4.9
Kansas.....	26,681	124,798	1.1	22.5	10,279	64,706	1.7	26.6
Kentucky.....	30,525	137,899	4.2	10.2	2,754	46,682	2.6	8.0
Louisiana.....	47,129	130,518	27.1	54.1	6,115	36,726	7.0	-7.0
Maine.....	6,650	39,270	9.0	3.2	3,897	24,415	1.0	3.2
Maryland.....	20,232	127,032	4.8	³ 44.5	4,327	83,223	1.2	6.9
Massachusetts.....	96,285	406,711	-3.3	5.5	28,016	75,957	13.8	³ 47.4
Michigan.....	200,943	864,298	7.7	48.8	32,588	195,038	0.1	12.0
Minnesota.....	54,842	266,927	1.8	18.8	30,775	114,673	3.9	10.4
Mississippi.....	6,435	46,619	0.9	16.5	10,708	20,153	³ -15.6	³ -19.5
Missouri.....	17,162	109,450	0.3	19.5	24,126	105,711	2.7	9.3
Montana.....	3,223	26,003	-1.3	7.9	3,079	14,162	0.4	-1.1
Nebraska.....	10,248	45,591	3.9	39.0	6,511	39,883	7.5	3.6
Nevada.....	(X)	(X)	(X)	(X)	4,895	20,159	1.0	7.2
New Hampshire.....	12,031	39,980	15.3	48.3	4,608	22,535	2.4	-4.4
New Jersey.....	64,484	283,460	7.6	19.2	35,120	227,894	0.2	5.7
New Mexico.....	6,550	30,728	2.1	16.9	3,574	26,590	³ -12.4	³ -8.3
New York.....	262,572	1,265,398	-2.1	-5.8	⁵ 84,000	306,216	-	0.5
North Carolina.....	43,935	221,309	4.1	32.2	6,248	112,514	0.5	9.8
North Dakota.....	5,794	21,703	-5.9	2.0	1,431	21,750	-1.5	2.8
Ohio.....	22,153	334,703	4.0	27.2	22,888	218,930	1.1	4.3
Oklahoma.....	8,069	71,859	-5.4	37.3	7,723	106,661	-1.0	6.1
Oregon.....	13,253	102,196	5.7	⁶ 54.4	23,270	81,777	-1.6	-11.1
Pennsylvania.....	84,729	683,792	1.7	12.9	82,519	316,491	5.5	-1.0
Rhode Island.....	10,248	40,615	2.6	7.3	2,251	19,674	0.3	1.1
South Carolina.....	14,552	113,753	-1.4	25.9	3,215	32,428	0.6	20.1
South Dakota.....	254	2,668	4.4	19.6	912	14,818	-4.8	-14.8
Tennessee.....	38,236	163,885	3.3	17.1	15,474	108,720	9.7	25.0
Texas.....	(X)	(X)	(X)	(X)	20,440	270,055	1.6	8.9
Utah.....	3,242	24,821	-3.1	8.4	2,614	17,452	1.7	4.5
Vermont.....	3,570	18,110	2.6	0.9	2,435	19,874	5.7	15.8
Virginia.....	26,614	155,611	-3.6	9.2	19,737	92,777	-0.7	-2.1
Washington.....	(X)	(X)	(X)	(X)	17,143	96,071	10.9	31.2
West Virginia.....	1,899	22,480	-0.2	-5.2	6,790	38,699	1.1	6.6
Wisconsin.....	29,694	264,667	1.3	29.4	20,526	97,855	-0.1	2.4
Wyoming.....	(X)	(X)	(X)	(X)	7,391	30,966	4.7	26.6
EXHIBIT: District of Columbia ²	19,162	63,799	(NA)	(NA)	984	26,765	-	48.4

- Represents zero or rounds to zero.

NA Not available

X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenues in table 1.³Reflects change in collection cycle.⁴Reflects change in administration of tax.⁵Estimate; actual figures are unavailable.⁶Reflects staged increases in tax rates beginning January 1, 1976.

APPENDIX

Factors Affecting Trends in State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 3 of this report.

ALASKA

Individual income tax. Collection of withheld taxes changed from quarterly to monthly effective January 1, 1977.

COLORADO

Tobacco product sales tax. Rate increases became effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1976.

CONNECTICUT

Motor fuel sales tax. Tax rate increased from 10 to 11 cents per gallon effective June 1, 1976.

Individual income tax. Tax rates changed from flat rate of 7 percent to sliding scale from 1 to 9 percent applicable to tax years beginning January 1, 1977.

DELAWARE

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 1, 1977.

Corporation net income tax. Tax rate increased from 7.2 to 8.7 percent applicable to tax years beginning January 1, 1977.

DISTRICT OF COLUMBIA

Motor vehicle and operators' license tax. Increase in fees became effective October 1, 1976.

FLORIDA

Tobacco product sales tax. Rate increases became effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective October 1, 1976.

HAWAII

Motor vehicle and operators' license tax. State collects only motor carrier and gross weight fees. Motor vehicle registration and driver licensing activities are conducted by county governments.

IDAHO

Motor fuel sales tax. Tax rate increased from 8.5 to 9.5 cents per gallon effective July 1, 1976.

INDIANA

Tobacco product sales tax. Rate increases became effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

KANSAS

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon effective July 1, 1976.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

Individual income tax. Tax rates revised applicable to tax years beginning January 1, 1977.

Motor vehicle and operators' license tax. Increase in registration fees became effective January 1, 1977.

LOUISIANA

Individual income tax. Tax tables adjusted affecting increases in tax applicable to tax years beginning January 1, 1977.

Corporation net income tax. Tax rates changed from flat rate of 4 percent to graduated rates ranging from 4 to 8 percent applicable to tax years beginning January 1, 1977.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Individual income tax. Tax rates were increased in two stages applicable to tax years beginning January 1, 1976 and January 1, 1977.

MARYLAND

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective June 1, 1977.

MASSACHUSETTS

Individual income tax. Tax rate increases, changes in deductions, and a 7.5 percent surtax became effective January 1, 1976.

Corporation net income tax. Tax rate increases, changes in method of computing taxes, and a 10 percent surtax became effective during the 1976 fiscal year.

MICHIGAN

Corporation net income tax. A new corporation income tax effective January 1, 1976 replaced other business license and corporation income taxes.

MISSOURI

General sales and gross receipts tax. Tax rate increased from 3.0 to 3.125 percent effective July 1, 1977.

MONTANA

Motor fuel sales tax. Tax rate increased from 7.75 to 8 cents per gallon effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 2.5 to 3.0 percent effective September 1, 1976 and from 3.0 to 3.5 percent effective July 1, 1977.

Motor fuel sales tax. Tax rate increased from 8.5 to 9.5 cents per gallon effective August 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective May 30, 1977.

Individual income tax. Tax rate increased from 15 to 17 percent of adjusted Federal income tax liability applicable January 1, 1976 and from 17 to 18 percent applicable January 1, 1977.

Corporation net income tax. Tax rate increases were applicable January 1, 1976 and January 1, 1977.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 9 to 10 cents per gallon effective August 1, 1977.

Individual income tax. Rate for tax on interest and dividends increased from 4.25 to 5.0 percent applicable January 1, 1977.

Corporation net income tax. Tax rate increased from 7 to 8 percent applicable July 1, 1977.

NEW JERSEY

Individual income tax. Capital gains and unearned income tax was repealed and replaced by a personal income tax effective July 1, 1976.

NEW MEXICO

Individual income tax. Temporary tax credit program, applicable to tax years ending in 1976 and 1977, substantially reduced tax collections.

NEW YORK

Corporation net income tax. Tax rate increases became effective January 1, 1976 and a 20 percent tax surcharge was imposed for calendar years 1975 through 1977.

NORTH CAROLINA

Individual income tax. Collection of withheld taxes changed from quarterly to monthly effective October 1, 1976.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate reduced from 4.0 to 3.0 percent effective January 1, 1977.

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon effective July 1, 1977.

Motor vehicle and operators' license tax. Increase in fees became effective July 1, 1977.

OREGON

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

RHODE ISLAND

General sales and gross receipts tax. Tax rate increased from 5.0 to 6.0 percent effective June 1, 1976.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective July 1, 1977.

Tobacco product sales tax. Rate increases became effective July 1, 1977.

Alcoholic beverage sales tax. A 9 percent tax surcharge was imposed effective July 21, 1976.

TENNESSEE

General sales and gross receipts tax. Tax rate increased from 3.5 to 4.5 percent effective April 1, 1976.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective February 1, 1977.

UTAH

Individual income tax. Tax rates were decreased effective January 1, 1976.

Corporation net income tax. Tax rate was reduced from 6 to 4 percent of net income effective for tax years beginning January 1, 1977.

VERMONT

Individual income tax. Nine percent surtax repealed applicable January 1, 1977, reducing tax

rate from 27.25 to 25 percent of Federal tax liability.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective September 1, 1977.

VIRGINIA

Alcoholic beverage sales tax. Rate increases became effective on July 1, 1976 for beer and on August 1, 1976 for other alcoholic beverages.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 1, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1977.